

**CERTIFICATE**

2017

To the Clerk of McPherson County, State of Kansas  
We, the undersigned, officers of

**McPherson Township**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was approved and adopted as the  
maximum expenditures for the various funds for the year 2017; and (3) the  
Amount(s) of 2016 Ad Valorem Tax are within statutory limitations for the 2017 Budget.

			2017 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2017	Page No.	2			
Alloc of MVT, RVT, and 16/20M Vehicles		3			
Schedule of Transfers					
Statement of Indebt. & Lease/Purchase					
Fund	K.S.A.				
General	79-1962	4	5,505	0	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	5	350,500	335,053	8.415
Fire		6	170,520	167,982	4.219
Special Machinery		5			
Totals	XXXXXX		526,525	503,035	12.634
Budget Summary		7			
Neighborhood Revitalization Rebate			Resolution required? Vote publication required?	Yes	

Final Assessed Valuation:	County Clerk's Use Only
Township	39,818,223
	Nov. 1, 2016 Valuation

Assisted by:

Address:

Email:

Attest: 8-25 2016

Catherine Schmidt  
County Clerk

Mary Ann Munkelwitz

Governing Body

Special Road Election held \_\_\_\_\_ for \_\_\_\_\_ Mills for \_\_\_\_\_ years.  
First levy in \_\_\_\_\_.

McPherson Township

2017

**Computation to Determine Limit for 2017**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2016	+ \$ <u>427,444</u>
2. Debt service levy in 2016	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>427,444</u>

**2016 Valuation Information for Valuation Adjustments**

4. New improvements for 2016:	+ <u>2,390,630</u>	
5. Increase in personal property for 2016:		
5a. Personal property 2016	+ <u>7,764,708</u>	
5b. Personal property 2015	- <u>8,078,792</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of property that changed in use during 2016:	+ <u>245,563</u>	
7. Total valuation adjustment (sum of 4, 5c, 6)	<u>2,636,193</u>	
8. Total estimated valuation July 1, 2016	<u>39,879,436</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>37,243,243</u>	
10. Factor for increase (7 divided by 9)	<u>0.07078</u>	
11. Amount of increase (10 times 3)	+ \$ <u>30,256</u>	
12. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>457,700</u>	
13. Debt service levy in this 2017 budget	<u>0</u>	
14. 2017 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>457,700</u>	
15. Consumer Price Index for all urban consumers for calendar year 2015	<u>0.125%</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>534</u>	
17. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>458,234</u>	

If the 2017 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.  
In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

McPherson Township  
McPherson County

2017

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2016	Tax Levy Amount in 2016 Budget	Allocation for Year 2017				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General		0	0	0	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	326,683	9,932	264	637	7,128	89
Fire	100,761	3,064	82	196	2,199	28
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	427,444	12,996	346	833	9,327	117

County Treas Motor Vehicle Estimate 12,996

County Treas Recreational Vehicle Estimate 346

County Treas 16/20M Vehicle Estimate 833

County Treas Commercial Vehicle Tax Estimate 9,327

County Treas Watercraft Tax Estimate 117

MVT Factor 0.03040

RVT Factor 0.00081

16/20M Factor 0.00195

Comm Veh Factor 0.02182

Watercraft Factor 0.00027

McPherson Township

2017

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance January 1	5,045	5,282	535
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			0
Gross Earnings (Intangibles) Tax	5,792	6,000	4,970
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>5,792</b>	<b>6,000</b>	<b>4,970</b>
<b>Resources Available:</b>	<b>10,837</b>	<b>11,282</b>	<b>5,505</b>
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits	2,498		
Supplies	3,057	247	
Equipment			
Buildings Maintenance			
Insurance			
Contract Audit		10,500	5,505
Cash Forward (2017 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>5,555</b>	<b>10,747</b>	<b>5,505</b>
Unencumbered Cash Balance Dec 31	5,282	535	xxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount:	6,896	10,747	5,505
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			5,505
Tax Required			0
Delinquent Comp Rate: 2.0%			0
Amount of 2016 Ad Valorem Tax			0

McPherson Township

2017

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Road	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance January 1	63,993	15,768	117
Receipts:			
Ad Valorem Tax	256,664	320,149	xxxxxxxxxxxxxxxx
Delinquent Tax	324	1,090	800
Motor Vehicle Tax	10,351	12,371	9,932
Recreational Vehicle Tax	255	231	264
16/20M Vehicle Tax	594	373	637
Commercial Vehicle Tax	6,902	6,605	7,128
Watercraft Tax			89
Special Highway/Gasoline Tax	2,986	2,980	3,000
Ins. Refund	466		
Interest on Idle Funds	251	50	50
Neighborhood Revitalization Rebate			0
Miscellaneous	700		
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>279,493</b>	<b>343,849</b>	<b>21,900</b>
<b>Resources Available:</b>	<b>343,486</b>	<b>359,617</b>	<b>22,017</b>
Expenditures:			
Salaries & Wages	63,244	63,000	65,000
Employee Benefits	9,973	12,000	12,500
Road Maintenance	63,505	65,000	66,000
Road Materials	58,769	60,000	62,000
Equipment		30,000	35,000
Insurance	13,357	15,500	15,000
Capital Rd Improvements	118,870	114,000	95,000
Cash Forward (2017 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>327,718</b>	<b>359,500</b>	<b>350,500</b>
Unencumbered Cash Balance Dec 31	15,768	117	xxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount:	330,000	379,000	350,500
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			350,500
	Tax Required		
			328,483
Delinquent Comp Rate:	2.0%		
			6,570
Amount of 2016 Ad Valorem Tax			
			335,053

**Special Machinery**

K.S.A. 68-141g	2015 Actual Year
Unencumbered Cash Balance, Jan 1	90,161
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
<b>Resources Available:</b>	<b>90,161</b>
<b>Total Expenditures</b>	<b>42,201</b>
<b>Unencumbered Cash Balance, Dec 31</b>	<b>47,960</b>

McPherson Township

2017

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Fire	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance January 1	7,253	8,231	63
Receipts:			
Ad Valorem Tax	116,486	98,746	xxxxxxxxxxxxxx
Delinquent Tax	148	200	200
Motor Vehicle Tax	4,354	5,614	3,064
Recreational Vehicle Tax	108	105	82
16/20 M Vehicle Tax	250	169	196
Commercial Vehicle Tax	2,904	2,998	2,199
Watercraft Tax			28
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>124,250</b>	<b>107,832</b>	<b>5,769</b>
<b>Resources Available:</b>	<b>131,503</b>	<b>116,063</b>	<b>5,832</b>
Expenditures:			
City Contract	123,272	116,000	170,520
Cash Forward (2017 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>123,272</b>	<b>116,000</b>	<b>170,520</b>
Unencumbered Cash Balance Dec 31	8,231	63	xxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount:	124,000	127,000	170,520
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		170,520
	Tax Required		164,688
	Delinquent Comp Rate: 2.0%		3,294
	Amount of 2016 Ad Valorem Tax		167,982

Adopted Budget

0	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2017 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount:	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
	Delinquent Comp Rate: 2.0%		0
	Amount of 2016 Ad Valorem Tax		0

**NOTICE OF BUDGET HEARING**

The governing body of  
**McPherson Township**  
**McPherson County**

will meet on July 26, 2016 at 7:00 P.M. at 1482 Mohawk Rd, McPherson, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 1482 Mohawk Rd, McPherson, KS and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2017 Expenditures and Amount of 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2015		Current Year Estimate 2016		Proposed Budget 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Est. Tax Rate*
General	5,555		10,747		5,505		
Debt Service							
Library							
Road	327,718	8.298	359,500	8.375	350,500	335,053	8.402
Fire	123,272	3.766	116,000	2.583	170,520	167,982	4.212
Special Machinery	42,201						
Totals	498,746	12.064	486,247	10.958	526,525	503,035	12.614
Less: Transfers	0		0		0		
Net Expenditure	498,746		486,247		526,525		
Total Tax Levied	381,534		427,444		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township	31,626,026		39,005,626		39,879,436		
Outstanding Indebtedness,							
Jan 1	2014		2015		2016		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

\*Tax rates are expressed in mills.

Jeff Johnson  
Township Trustee

RESOLUTION NO. 2016 - 01

*A resolution expressing the property taxation policy of the McPherson Township governing body with respect to financing the annual budget for 2017*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2017 budget of the McPherson Township exceeding the amount levied to finance the 2016 budget of the McPherson Township, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2015, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

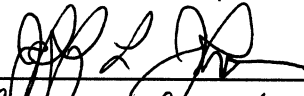
Whereas, McPherson Township provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the McPherson Township governing body that a levy of property taxes in support of the 2017 budget exceeding the amount levied in 2016, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2016 by the McPherson Township governing body, McPherson County, Kansas.

McPherson Township Governing Body

  
\_\_\_\_\_  
*Carolee Lindberg, Clerk*  
*Mary Ann Messelwhite*  
\_\_\_\_\_  
Treasurer



County Clerk: Budget Information for 2017 Budget Year

TOWNSHIP MCPHERSON TWP

1. Valuation Information as of July 2016:

Estimated Assessed Valuations:

MCPHERSON TWP	Assessed Valuation	Territory Added	Changed Use
Real Estate	30,950,046	0	245,563
State Assessed	3,164,682		
Severed Minerals	0		
Personal Property	7,682,829		
Oil	81,879		
Gas	0		
Total Value	<u>41,879,436</u>		
New Improvements	<u>2,390,630</u>		

2. Personal Property including oil, gas and mobile homes: 7,764,708  
(Use this amount on Computation to Determine Limit for 2017 Budget, Line 5a)

3. Actual Tax Rates Levied for the 2016 Budget: (2015 Levies)

Fund	Rate
452MCPHERSON TWP - ROAD	8.37500
457MCPHERSON TWP - FIRE PROT	2.58300
Total Levied	<u>10.95800</u>

4. Final Assessed Valuation from the November 2015 Abstract: 39,005,626

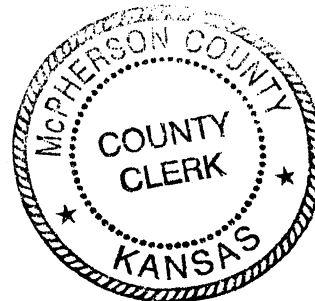
5. 2015 P. Property including oil gas and mobile homes: 8,078,792  
(Use this amount on Computation to Determine Limit for 2017 Budget, Line 5b)

6. Gross Earnings (Intangible) Tax Estimate: 4,968.70

7. Neighborhood Revitalization Districts:  
Valuation Subject to Rebates 0

Date Provided: 6/20/16

Provided by: Cathy A. Schmidt  
MCPHERSON COUNTY



## AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF MCPHERSON, ss  
Barbara Herl

Being first duly sworn, deposes and says: That she is  
Circulation Manager of the

### **The McPherson Sentinel**

a daily newspaper printed in the State of Kansas, and published in  
and of general circulation in McPherson County, Kansas, and that  
said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times a year;  
has been so published continuously and uninterruptedly in said  
county and state for a period of more than five years prior to the  
first publication of said notice; and has been admitted at the post  
office of McPherson, Kansas in said County as second class matter.

That the attached notice is a true copy thereof and was published  
in the regular and entire issue of said newspaper for:  
1 insertions, the first publication being

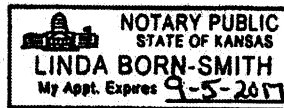
July 15, 2016

subsequent publications being made on the following dates:

Barbara Herl

Subscribed and sworn to before me 15 day of

July 2016



Linda Born-Smith

Linda Born-Smith

Notary Public

My commission expires : September 05, 2017

Total Amount of Publication \$ 89.78

Description:

Notice of Budget Hearing

**LEGAL PUBLICATION****Notice of Vote – McPherson County Taxing Districts**

In adopting the 2017 budget the governing body of the following entities voted to increase property taxes in an amount greater than the amount levied for the 2016 budget, adjusted by the 2015 CPI for all urban consumers.

Following taxing entities and the governing body vote:

Entity	Members voting in favor of budget	Members voting against the budget
McPherson County	3	0
Fire District # 2	5	0
Fire District # 3	3	0
Fire District # 4	5	0
Fire District # 5	4	0
Fire District # 6	3	0
Fire District # 7	5	0
Fire District # 8	3	0
Fire District # 10	3	0
Battle Hill Township	3	0
Bonaville Township	3	0
Castle Township	3	0
Delmore Township	3	0
Groveland Township	3	0
Harper Township	3	0
Hayes Township	3	0
Jackson Township	3	0
King City Township	3	0
Little Valley Township	3	0
Lone Tree Township	3	0
Marquette Township	3	0
McPherson Township	3	0
Meridian Township	3	0
Mound Township	3	0
New Gottland Township	3	0
Smoky Hill Township	3	0
South Sharps Creek Township	3	0
Spring Valley Township	3	0
Superior Township	3	0
Union Township	3	0

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